In the Claims:

1. (Original) A lid for covering a drinking cup containing a liquid, comprising: a top wall having a generally circular periphery; an annular sidewall downwardly depending from the top wall periphery; the lid including a drinking opening formed adjacent to the periphery; a regulator valve formed under the drinking opening, the regulator valve including:

a first sidewall structure downwardly depending from the lid adjacent the drinking opening and terminating in a first bottom wall, and

a plurality of apertures formed in at least one of the first sidewall structure and the first bottom wall, wherein any of the plurality of apertures formed in the first sidewall structure are positioned in an opposing manner.

2. (Currently Amended) The lid of claim 1, wherein regulator valve further comprises A lid for covering a drinking cup containing a liquid, comprising:

a top wall having a generally circular periphery;

an annular sidewall downwardly depending from the top wall periphery;
the lid including a drinking opening formed adjacent to the periphery;
a regulator valve formed under the drinking opening, the regulator valve including:

a first sidewall structure downwardly depending from the lid adjacent the drinking opening and terminating in a first bottom wall;

a plurality of apertures formed in at least one of the first sidewall structure and the first bottom wall, wherein any of the plurality of apertures formed in the first sidewall structure are positioned in an opposing manner;

a second opening formed in the first bottom wall;

a second sidewall structure downwardly depending from the first bottom wall adjacent to the second opening and terminating in a second bottom wall; and

at least one aperture formed in one of the second bottom wall and the second sidewall structure.

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3. (Original) The lid of claim 2, wherein the plurality of apertures are formed in the first bottom wall and the at least one aperture is formed in the second bottom wall.

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- 4. (Original) The lid of claim 2, wherein the plurality of apertures are formed in the first bottom wall and the at least one aperture is formed in the second sidewall structure.
- 5. (Original) The lid of claim 2, wherein the plurality of apertures are formed in the first sidewall structure and the at least one aperture is formed in the second bottom wall.
- 6. (Original) The lid of claim 1, wherein each of the plurality of apertures has a size that is smaller than that of the drinking hole.
- 7. (Original) The lid of claim 1, wherein the drinking opening is formed in the top wall.
- 8. (Original) The lid of claim 1, wherein the annular sidewall includes an annular recess for receiving a rim of the cup in a liquid tight manner.
- 9. (Currently Amended) The lid of claim 1, further comprising:
 a wave-breaker recess formed in the top wall having a sidewall that extends downwardly, wherein:

the wave-breaker recess sidewall includes a first portion facing toward the regulator valve and a second portion facing away from the regulator valve, and wherein the recess sidewall second portion is non-linear for reflecting waves of the liquid away from the regulator valve, and

the first sidewall structure includes a first portion facing toward a center of the top wall and toward the wave-breaker recess, and a second portion facing away from the center of the top wall and away from the wave-breaker recess.

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- 10. (Original) The lid of claim 9, wherein the wave-breaker recess sidewall first portion faces but is separated from the annular sidewall to form a channel therebetween, and wherein the regulator valve is disposed in the channel.
- 11. (Original) The lid of claim 10, wherein the recess sidewall second portion has one of a convex and a concave shape.
- 12. (Currently Amended) The lid of claim 10, further A lid for covering a drinking cup containing a liquid, comprising:

a top wall having a generally circular periphery;

an annular sidewall downwardly depending from the top wall periphery;

the lid including a drinking opening formed adjacent to the periphery;

a regulator valve formed under the drinking opening, the regulator valve including:

a first sidewall structure downwardly depending from the lid adjacent the drinking opening and terminating in a first bottom wall, and

a plurality of apertures formed in at least one of the first sidewall structure and the first bottom wall, wherein any of the plurality of apertures formed in the first sidewall structure are positioned in an opposing manner;

a wave-breaker recess formed in the top wall having a sidewall that extends downwardly, wherein the wave-breaker recess sidewall includes a first portion facing toward the regulator valve and a second portion facing away from the regulator valve, the recess sidewall second portion is non-linear for reflecting waves of the liquid away from the regulator valve, and wherein the wave-breaker recess sidewall first portion faces but is separated from the annular sidewall to form a channel therebetween, and wherein the regulator valve is disposed in the channel; and

a plurality of inhibitor recesses formed in the top wall that downwardly extend into the channel for blocking waves of the liquid traveling along the channel.

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- 13. (Original) The lid of claim 9, wherein the wave-breaker recess extends downwardly further from the periphery than does the regulator valve.
- 14. (Currently Amended) A lid for covering a drinking cup containing a liquid, comprising:

a top wall having a generally circular periphery;

an annular sidewall downwardly depending from the top wall periphery;

the lid including a drinking opening formed adjacent to the periphery;

a wave-breaker recess formed in the top wall having a sidewall that extends downwardly, wherein the wave-breaker recess sidewall includes a first portion facing toward the drinking opening and a second portion facing away from the drinking opening, and wherein the recess sidewall second portion extends across a center portion of the top wall and is non-linear for reflecting waves of the liquid away from the drinking opening.

- 15. (Original) The lid of claim 14, wherein the wave-breaker recess sidewall first portion faces but is separated from the annular sidewall to form a channel therebetween, and wherein the drinking opening is disposed in the channel.
- 16. (Original) The lid of claim 14, wherein the recess sidewall second portion has one of a convex and a concave shape.
- 17. (Currently Amended) The lid of claim 15, further A lid for covering a drinking cup containing a liquid, comprising:

a top wall having a generally circular periphery;

an annular sidewall downwardly depending from the top wall periphery;

the lid including a drinking opening formed adjacent to the periphery;

a wave-breaker recess formed in the top wall having a sidewall that extends downwardly, wherein the wave-breaker recess sidewall includes a first portion facing toward the drinking opening and a second portion facing away from the drinking opening, the recess sidewall second

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portion is non-linear for reflecting waves of the liquid away from the drinking opening, the wave-breaker recess sidewall first portion faces but is separated from the annular sidewall to form a channel therebetween, and wherein the drinking opening is disposed in the channel; and a plurality of inhibitor recesses formed in the top wall that downwardly extend into the channel for blocking waves of the liquid traveling along the channel.

- 18. (Original) The lid of claim 14, further comprising:
- a regulator valve formed under the drinking opening, the regulator valve including:
- a first sidewall structure downwardly depending from the lid adjacent the drinking opening and terminating in a first bottom wall, and
- a plurality of apertures formed in at least one of the first sidewall structure and the first bottom wall.
- 19. (Original) The lid of claim 18, wherein the plurality of apertures are formed in the first sidewall structure and are positioned in an opposing manner.
- 20. (Currently Amended) The lid of claim 18, wherein regulator valve further comprises: A lid for covering a drinking cup containing a liquid, comprising:

a top wall having a generally circular periphery;

an annular sidewall downwardly depending from the top wall periphery;

the lid including a drinking opening formed adjacent to the periphery;

a wave-breaker recess formed in the top wall having a sidewall that extends downwardly, wherein the wave-breaker recess sidewall includes a first portion facing toward the drinking opening and a second portion facing away from the drinking opening, and wherein the recess sidewall second portion is non-linear for reflecting waves of the liquid away from the drinking opening;

a regulator valve formed under the drinking opening, the regulator valve including:

a first sidewall structure downwardly depending from the lid adjacent the drinking opening and terminating in a first bottom wall;

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a plurality of apertures formed in at least one of the first sidewall structure and the first bottom wall;

a second opening formed in the first bottom wall;

a second sidewall structure downwardly depending from the first bottom wall adjacent to the second opening and terminating in a second bottom wall; and at least one aperture formed in one of the second bottom wall and the second

sidewall structure.

- 21. (Original) The lid of claim 20, wherein the plurality of apertures are formed in the first bottom wall and the at least one aperture is formed in the second bottom wall.
- 22. (Original) The lid of claim 20, wherein the plurality of apertures are formed in the first bottom wall and the at least one aperture is formed in the second sidewall structure.
- 23. (Original) The lid of claim 20, wherein the plurality of apertures are formed in the first sidewall structure and the at least one aperture is formed in the second bottom wall.
- 24. (Original) The lid of claim 18, wherein each of the plurality of apertures has a size that is smaller than that of the drinking hole.
- 25. (Original) The lid of claim 18, wherein the drinking opening is formed in the top wall.
- 26. (Original) The lid of claim 18, wherein the annular sidewall includes an annular recess for receiving a rim of the cup in a liquid tight manner.
- 27. (Original) The lid of claim 18, wherein the wave-breaker recess extends downwardly further from the periphery than does the regulator valve.

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(Original) A lid for covering a drinking cup containing a liquid, comprising: 28. a top wall having a generally circular periphery; an annular sidewall downwardly depending from the top wall periphery; the lid including a drinking opening formed adjacent to the periphery; a regulator valve formed under the drinking opening, the regulator valve including:

a sidewall structure downwardly depending from the lid adjacent the drinking opening, and

a plurality of apertures formed in the sidewall structure and positioned thereon in an opposing manner.

29. (Original) The lid of claim 28, further comprising:

a wave-breaker recess formed in the top wall having a sidewall that extends downwardly, wherein the wave-breaker recess sidewall includes a first portion facing toward the regulator valve and a second portion facing away from the regulator valve, and wherein the recess sidewall second portion is non-linear for reflecting waves of the liquid away from the regulator valve.

- 30. (Original) The lid of claim 29, wherein the wave-breaker recess sidewall first portion faces but is separated from the annular sidewall to form a channel therebetween, and wherein the regulator valve is disposed in the channel.
- (Currently Amended) The lid of claim 30, further A lid for covering a drinking 31. cup containing a liquid, comprising:

a top wall having a generally circular periphery; an annular sidewall downwardly depending from the top wall periphery; the lid including a drinking opening formed adjacent to the periphery; a regulator valve formed under the drinking opening, the regulator valve including:

a sidewall structure downwardly depending from the lid adjacent the drinking opening, and

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a plurality of apertures formed in the sidewall structure and positioned thereon in an opposing manner;

a wave-breaker recess formed in the top wall having a sidewall that extends downwardly, wherein the wave-breaker recess sidewall includes a first portion facing toward the regulator valve and a second portion facing away from the regulator valve, the recess sidewall second portion is non-linear for reflecting waves of the liquid away from the regulator valve, the wave-breaker recess sidewall first portion faces but is separated from the annular sidewall to form a channel therebetween, and wherein the regulator valve is disposed in the channel; and

a plurality of inhibitor recesses formed in the top wall that downwardly extend into the channel for blocking waves of the liquid traveling along the channel.

- 32. (Original) The lid of claim 29, wherein the wave-breaker recess extends downwardly further from the periphery than does the regulator valve.
 - 33. (Original) A lid for covering a drinking cup containing a liquid, comprising: a top wall having a generally circular periphery; an annular sidewall downwardly depending from the top wall periphery; a drinking opening formed in the top wall adjacent to the periphery; a regulator valve formed under the drinking opening, the regulator valve including:
 - a first sidewall structure downwardly depending from the top wall adjacent the drinking opening and terminating in a first bottom wall,
 - a second opening formed in the first bottom wall,
 - a second sidewall structure downwardly depending from the first bottom wall adjacent to the second opening and terminating in a second bottom wall,
 - a plurality of apertures formed in the first bottom wall, and
 - at least one aperture formed in the second bottom wall; and

a wave-breaker recess formed in the top wall having a sidewall that extends downwardly, wherein the wave-breaker recess sidewall includes a first portion facing toward the regulator valve and a second portion facing away from the regulator valve, and wherein the recess sidewall

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second portion has one of a concave and a convex shape for reflecting waves of the liquid away from the regulator valve.

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34. (Original) The lid of claim 33, wherein:

the wave-breaker recess sidewall first portion faces but is separated from the annular sidewall to form a channel therebetween,

the regulator valve is disposed in the channel, and

the lid further comprises a plurality of inhibitor recesses formed in the top wall that downwardly extend into the channel for blocking waves of the liquid traveling along the channel.

- 35. (Original) The lid of claim 33, wherein the wave-breaker recess extends downwardly further from the periphery than does the regulator valve.
 - 36. (New) A lid for covering a drinking cup containing a liquid, comprising: a top wall having a generally circular periphery; an annular sidewall downwardly depending from the top wall periphery; the lid including a drinking opening formed adjacent to the periphery; and a regulator valve formed under the drinking opening, the regulator valve including:

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- a first sidewall structure downwardly depending from the lid adjacent the drinking opening and terminating in a first bottom wall;
 - a first aperture formed in the first sidewall structure or the first bottom wall;
 - a second opening formed in the first bottom wall;
- a second sidewall structure downwardly depending from the first bottom wall adjacent to the second opening and terminating in a second bottom wall; and
- a second aperture formed in the second bottom wall and or second sidewall structure.
- 37. (New) The lid of claim 36, wherein the first aperture is formed in the first bottom wall and the second aperture is formed in the second bottom wall.

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38. (New) The lid of claim 37, further comprising: a third aperture formed in the first bottom wall.

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- 39. (New) The lid of claim 36, wherein the first aperture is formed in the first bottom wall and the second aperture is formed in the second sidewall structure.
- 40. (New) The lid of claim 36, wherein the first aperture is formed in the first sidewall structure and the second aperture is formed in the second bottom wall.
- 41. (New) The lid of claim 36, further comprising:
 a wave-breaker recess formed in the top wall having a sidewall that extends downwardly,
 wherein:

the wave-breaker recess sidewall includes a first portion facing toward the regulator valve and a second portion facing away from the regulator valve,

the recess sidewall second portion is non-linear for reflecting waves of the liquid away from the regulator valve, and

the first sidewall structure includes a first portion facing toward a center of the top wall and toward the wave-breaker recess, and a second portion facing away from the center of the top wall and away from the wave-breaker recess.

- 42. (New) The lid of claim 41, wherein the wave-breaker recess sidewall first portion faces but is separated from the annular sidewall to form a channel therebetween, and wherein the regulator valve is disposed in the channel.
- 43. (New) The lid of claim 42, wherein the recess sidewall second portion has one of a convex and a concave shape.

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- 44. (New) The lid of claim 42, further comprising:

 a plurality of inhibitor recesses formed in the top wall that downwardly extend into the channel for blocking waves of the liquid traveling along the channel.
- 45. (New) The lid of claim 41, wherein the wave-breaker recess extends downwardly further from the periphery than does the regulator valve.
 - 46. (New) A lid for covering a drinking cup containing a liquid, comprising: a top wall having a generally circular periphery;

an annular sidewall downwardly depending from the top wall periphery, wherein the annular sidewall includes an annular recess for receiving a rim of the cup in a liquid tight manner;

the lid including a drinking opening formed adjacent to the periphery; and a wave-breaker recess formed in the top wall having a recess sidewall with first and second portions extending downwardly from the top wall, wherein:

the recess sidewall first portion faces toward the drinking opening and is disposed between a center of the top wall and the drinking opening,

the recess sidewall second portion faces away from the drinking opening and is non-linear for reflecting waves of the liquid away from the drinking opening, and the recess sidewall second portion extends downwardly below the periphery at least as far as the annular recess.

- 47. (New) The lid of claim 46, wherein the recess sidewall second portion extends across a center portion of the top wall.
- 48. (New) The lid of claim 47, wherein the wave-breaker recess sidewall first portion faces but is separated from the annular sidewall to form a channel therebetween, and wherein the drinking opening is disposed in the channel.

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49. (New) The lid of claim 47, wherein the recess sidewall second portion has one of a convex and a concave shape.

50. (New) A lid for covering a drinking cup containing a liquid, comprising: a top wall having a generally circular periphery;

an annular sidewall downwardly depending from the top wall periphery, wherein the annular sidewall includes an annular recess for receiving a rim of the cup in a liquid tight manner;

the lid including a drinking opening formed adjacent to the periphery; and a wave-breaker recess formed in the top wall having a recess sidewall extending downwardly from the top wall and terminating in a planar bottom wall, wherein the recess sidewall has a first portion that faces toward the drinking opening and is disposed between a center of the top wall and the drinking opening, and wherein the recess sidewall has a second portion that faces away from the drinking opening and is non-linear for reflecting waves of the liquid away from the drinking opening.

- 51. (New) The lid of claim 50, wherein the bottom wall is disposed below the periphery as least as far as the annular recess.
- 52. (New) The lid of claim 50, wherein the recess sidewall second portion extends across a center portion of the top wall.
- 53. (New) The lid of claim 50, wherein the wave-breaker recess sidewall first portion faces but is separated from the annular sidewall to form a channel therebetween, and wherein the drinking opening is disposed in the channel.
- 54. (New) The lid of claim 50, wherein the recess sidewall second portion has one of a convex and a concave shape.